



# Oregon

Kate Brown, Governor

**Department of Revenue**

955 Center St NE  
Salem, OR 97301-2555  
[www.oregon.gov/dor](http://www.oregon.gov/dor)



RONALD N MCKAY  
PO BOX 1058  
WILSONVILLE OR 97070-1058

Date: July 25, 2019

Letter ID: L0927944256

## Notice and Demand to File

Debtor: RONALD N. MCKAY

Bankruptcy Case Number: 19-32582-pcm11

Account(s) and period(s):

Personal Income Tax Return for 2018

Our records show that you haven't filed the return(s) shown above. This notification is a demand for you to file. You're required by law to file a return when requested by us (ORS 314.370). Please send your tax return(s) and this letter to us at the address above. You should also send a copy of your return to your attorney.

If you don't file the requested return(s), we'll calculate the tax that you owe and charge penalties and interest based on the information we have [ORS 305.265(10)]. We'll then file a claim in your bankruptcy for that amount.

Penalties we may charge:

- 5 percent – failure to pay timely.
- 20 percent – failure to file and pay timely.
- 25 percent – failure to file.
- 100 percent – failure to file for three years in a row.
- 100 percent – failure to file in order to evade tax.

We also charge these penalties if you:

- File a frivolous return – \$250.
- Significantly under report your taxable income – 20 percent of the tax that you don't report.

In most cases, total penalty is limited to 100 percent of the unpaid tax.

If you weren't required to file, you must state that reason in writing. Send the signed statement to the address above.

/s/ Wendy Brokaw, Bankruptcy Unit  
Personal Tax and Compliance  
(503) 779-3334

Please Note: We're sending a copy of this to the Bankruptcy Court. The court has advised us that the court may, sua sponte, treat this letter as an objection to confirmation of the plan and make a motion to dismiss. If the returns aren't filed prior to the confirmation hearing, the court will decide at the confirmation hearing whether to dismiss your case or to continue the hearing to allow you to file the returns.

cc: Bankruptcy Court  
Bankruptcy Trustee  
Attorney

**Do you have questions or need help?**

[www.oregon.gov/dor](http://www.oregon.gov/dor)

(503) 378-4988 or (800) 356-4222

[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.



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## Certificate of Service

Case Number:19-32582-pcm11

Debtor(s) Name: RONALD N. MCKAY

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I certify that on July 25, 2019 copies of the Objection to Confirmation (Notice and Demand to File letter) were mailed to:

Electronically transferred (ECF) to addressee(s) as follows:

Addressee(s):

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MICHAEL D. O'BRIEN & ASSOCIATES

First class mail to addressee(s) as follows:

Addressee(s):

RONALD N MCKAY

PO BOX 1058

WILSONVILLE OR 97070-1058

/s/ Wendy Brokaw, Bankruptcy Unit

Personal Tax and Compliance

Phone: (503) 779-3334

Fax: (503) 945-8735